

# **EXHIBIT A**

**KELLER INTERNATIONAL PUBLISHING CORP**  
**BALANCE SHEET**  
**DECEMBER 31, 2008**

02-25-09

**ASSETS****CURRENT ASSETS:**

Cash	147,813.64
Accounts receivable - net	360,632.82
Marketable securities, at cost (mkt \$12,114)	3,743.53
Loans receivable - employees	6,176.46
Loans receivable - K. Keller	137,490.39
Loans receivable - Berger	198,344.82
Prepaid expenses	10,650.17
	<u>864,851.83</u>

Property and equipment - net	0.00
Cash value of life insurance - net	136,388.17
Deposits and other assets	19,006.50
Notes receivable - B2bPortales	119,646.48
Goodwill and other intangibles	0.00
	<u>275,041.15</u>

1,139,892.98

**AND STOCKHOLDERS' EQUITY****CURRENT LIABILITIES:**

Accounts payable	391,181.93
Deferred income	43,691.06
	<u>434,872.99</u>

**OTHER**

Deferred gain on sale	119,646.48
Loans payable - J. Keller	2,134,616.97
	<u>2,254,263.45</u>

**STOCKHOLDERS' EQUITY**

Common stock	10,000.00
Retained earnings	(1,559,243.46)
	<u>(1,549,243.46)</u>

1,139,892.98

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## Keller International Publishing Corp.

09/11/21

## Balance Sheet

Accrual Basis

As of June 30, 2021

	Jun 30, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
0120 · Cash - Chase GA	45,067.73
012000 · First Foundation Bank	173,452.71
Total Checking/Savings	218,520.44
Accounts Receivable	
030000 · Accounts Receivable	
031000 · Receivables	571,938.42
Total 030000 · Accounts Receivable	571,938.42
Total Accounts Receivable	571,938.42
Other Current Assets	
039500 · Reserve for Bad Debts	-37,000.00
052500 · Loan - Berger	747,118.90
065000 · Miscellaneous Deposits	850.00
079000 · Prepaid Expenses- Admin	
Prepaid Ca Franchise Taxes	617.00
Total 079000 · Prepaid Expenses- Admin	617.00
080000 · Prepaid Insurance	-16.37
Total Other Current Assets	711,569.53
Total Current Assets	1,502,028.39
Fixed Assets	
15000 · Furniture and Equipment	
151000 · Office Equipment	131,665.20
151500 · Office Equipment - CA	5,407.57
152000 · Office Equipment - IL	25,946.87
152500 · Office Equipment - France	6,567.51
153000 · Telephone - NY	25,442.64
153100 · Telephone - IL	2,701.05
155000 · Autos	44,701.98
156500 · Office Equipment - VA	13,294.98
159000 · Accumulated Depreciation - Equi	-259,098.06
161000 · Furniture - NY	9,933.26
169000 · Accumulated Depreciation - Furn	-6,563.00
Total 15000 · Furniture and Equipment	0.00
Total Fixed Assets	0.00
Other Assets	
181000 · Cash Value Life Insurance	195,112.87
Total Other Assets	195,112.87
<b>TOTAL ASSETS</b>	<b>1,697,141.26</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
221000 · Accounts Payable	79,492.76
Total Accounts Payable	79,492.76

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**Keller International Publishing Corp.**

09/11/21

**Balance Sheet**

Accrual Basis

As of June 30, 2021

	Jun 30, 21
<b>Other Current Liabilities</b>	
037000 · Keller Properties LLC	-88,614.00
037500 · Vence Ventures LLC	61,706.68
051000 · Loan -GEK	2,025,356.40
219000 · First Foundation Bank Loan-PPP2	212,610.00
231000 · Accrued Expenses	127,348.64
240200 · Accrued Commissions - KK	-5,000.04
241500 · Accrued Commissions - Giordano	-400.00
244800 · Accrued Commissions - Letschert	-34.63
245200 · Accrued Commissions- Janson	-3,750.00
254000 · NYS Unemployment Tax	842.97
254500 · Fed Unemployment Tax	73.80
255000 · Disability Insurance Payable	-165.78
256000 · CA Franchise Tax	-800.00
<b>Total Other Current Liabilities</b>	<b>2,329,174.04</b>
<b>Total Current Liabilities</b>	<b>2,408,666.80</b>
<b>Long Term Liabilities</b>	
220500 · SBA Loan	149,900.00
2710-00 · Loan - Bradford Berger Gift Trt	262,500.00
2720-00 · Loan - Kelly Keller Gift Trt	162,500.00
2730-00 · Loan - Lisa Keller Gift Trt	162,500.00
2740-00 · Loan - Lindsay Berger Gift Trt	162,500.00
<b>Total Long Term Liabilities</b>	<b>899,900.00</b>
<b>Total Liabilities</b>	<b>3,308,566.80</b>
<b>Equity</b>	
300000 · Opening Balance Equity	-85.13
310000 · Capital Stock	10,000.00
320000 · Retained Earnings	-679,850.70
330000 · Capital - KIPC	-1,331,735.42
Net Income	390,245.71
<b>Total Equity</b>	<b>-1,611,425.54</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,697,141.26</b>